Sectt. H-27—45,006—19

P. W (19 40) Departme

Mys SERIES.

G.O. No. 2879

Dated

[Despatch Abstract.]

Electricity — Bellary Electric accounts for 93 — 1939 — Recorded with remarks.

Local Administration DEPARTMENT.

Received Registered

Abstract

Submission of Electric License scheme account 1938-39.

Dr.

The accounts forwarded through the audit dept. together with the audit report thereon may be awaited from the Examiner of L. F. Accounts till 1-9-39.

29/7

29/7

29/7

No.

Station Bellary. Dated 18-7-1939.

From (Name) Sri. T.A. Narasa Reddi, B.A.,

(Designation) Commissioner, Bellary Municipality, Bellary.

To

THE SECRETARY TO GOVERNMENT,

Public Works

Through DEPARTMENT, MADRAS.

The Examiner of Local Fund Accounts
Janab D. Abdul Rawoof Sahib Bahadur
Chairman M.C., Bellary.

Sir,

I submit herewith four copies of the Electric Accounts of the Bellary Electric License Scheme for 1938-39 prepared according to the instructions issued in G.O. No. 345 P.T.C. dated 14-2-39 and in the forms prescribed in the Indian Electricity rules.

Sd/ T.A. Narasa Reddi,

KS /24-7. Commissioner.

P.T.C.

-2-

Copy submitted direct to the Secretary to Government Public Works Department with a copy of the account.

Mp 3 - 11 Insp

24/7/39

Commissioner.

KSM.

Forwarded
25/7/39.
Chairman
ore

SECRETARY TO GOVERNMENT
26 JUL 1939
2967
PUBLIC WORKS DEPARTMENT

BELLARY ELECTRIC LICENSE

THE MUNICIPAL COUNCIL, BELLARY.

FOR THE YEAR ENDING 31-3-39.

No. 1 Statement as to loans authorised for the purposes of the undertaking referred to in the above mentioned licence prior to the end of the year for which accounts are made up.

Amount sanctioned and nature of loan.	Amount borrowed			Amount repaid			Amount sanctioned but not borrowed.
	7%	4½%	Total	7%	4½%	Total	
Rs. 1,82,000/- 7% Bellary Municipal Debentures.	1,82,000		1,82,000	116500		116500	
Rs. 89000/- Government loan consolidated into one loan as per G.O. No. 68 Finance dated 2-2-34.		89000	89,000				
		95000	95,000		46891	46891	
Rs. 11797 Diversion from Water and Drainage account.		11797	11,797	-	-	-	
	1,82,000	195797	3,77,797	116500	46891	163391	

Commissioner. 24/7/39

BM.

No. II Capital Account.
For the year ending 31-3-1939.

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to.
1. To Preliminary expenses (to be specified)			
2. " Lands including law charges incidental to acquisition.			
3. " Value of lands appropriate for electrical purpose as per contra.			
4. " Buildings.	50871	1135	52006
5. " Plant.	156896	-11	156885
6. " Mains.	114112)	1565	117047
plus.	1572)		
7. " Service connections..	15265	612	15877
8. " transformers	4660	-	4660
9. " Meters and fees for certifying under the Act. ..	25942) -1572)	645	25015
10. " General Stores	18167	4761	22928
11.			
12.			
13. "(a) Special items(to be specified)	2223	536	2759
(b) Public lamps	18897	963	19860
(c) Furniture	1061		1061
(d) Tools & Plant.	3185		3185
	389279	10004	399283
To Balance of Capital A/C	-	-	-
GRAND TOTAL.	389279	10004	399283

	Income up to end of previous year.	Receipts during the year	Total income.
1. By amount raised by loans.	3,66,000		3,66,000
2. " Value of lands belonging to authority appropriated for electrical purposes.			
3. " Other receipts (to be specified)	9,092		9,092
Amount transferred from ordinary to capital.	14,187	10,004	24,191
Grand total	3,89,279	10,004	3,99,283

* Includes diversion of Rs. 11797 from Water and drainage account.

Commissioner. 24/7/39

1

NO. III REVENUE ACCOUNT.

FOR THE YEAR ENDING 31-3-39.

Dr.		Cr.	
A. GENERATION.			
1. To fuel	17353	1. By Balance from last account. Less bad debts written off.	
2. " Oil, waste, water and engine room stores	6374		
3. " Proportion of salaries, Superintendents and Officers.	1161	2. By sale of energy for lighting purposes.	50725
4. " Wages and gratuities	7358	3. " Sale of energy for power purposes.	11940
5. " repairs and maintenance as follows:-		4. " sale of energy under special contracts.	662
Building	74	5. " Public lighting	28061
plant	1664	6. " rental of meters and other apparatus on consumer's premises.	4395
6. " Special items(to be specified)		7. " rents receivable.	
" Other items (to be specified)	-2	8. " service connexion	1819
B. DISTRIBUTION.		9. " miscellaneous receipts from consumers.	912
1. To Proportion of salaries of engineers, superintendents and Officers.	1161 ~~1165~~	10." Other items (to be specified)	228
2. " Wages and gratuities	6905	Amount transferred to Capital.	-10004
3. " Repairs, maintenance and renewals of mains.	641		89278
4. " Repairs, maintenance and renewal of transformers, etc.,	9		
5. " repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers premises.	326		
C.- PUBLIC LAMPS.			
1. To attendants	603)		
" Repairs.	85)		
2. " Renewals etc.,	2254		
D. RENTS, RATES & TAXES.			
1. " rents, payable.			
2. " rates and taxes			
E.- CREDIT ARREARS.			

6 8

Dr. Cr.

1. To Salaries viz.,	
Engineer's Department.	1548
Clerical Department	3807
2. " General establishment charges.	418
F.-LA./ CHARGES.	
1. To law expenses	157
G.- SPECIAL CHARGES.	
1. To special items (to be specified)	974
S.C.	1547
Total Expenditure.	54415
Amount Carried to next persons amount	34863
Balance Carried to next year to provide for bad debts	—
Total.	89278

Total: 89278

Inspection fees	26-8-0
	15-0-0
Audit fees on Electric A/c 35-36	562-13-2
KSM Advertisement charges.	17-8-0
	16-7-0
T.A. to Electrical Engineer.	60-13-0
Cost of manuals.	2-0-0
Compensation to the contractor	105-0-0
T.A. of A/t Clerk	29-8-0
Inspection fees.	70-0-0
Difference of T.A. to Headclerk.	9-10-0
Advertisement	18-12-0
Charges	18-12-0
Printing	32-5-10
Cost of agreement forms	66-0-0
Battery charges	26-7-6
	1077-8-6

Deduct amount debited to W. & D. A/C. 104-1-0 973-7-6 or 974/-

Commissioner.
24/2/27

No. IV [illegible]
ACCOUNT
[illegible] 31-3-39.

	To balance (deficit b/d)	10783	1. By balance [illegible]		
1	" interest on mortgage wobe accrued due to date.	12102	2. " Balance brought to revenue account		5/135
2	" instalments of principal of money borrowed.	14227	3. " Interest on money at deficit		
3	" Amount transferred to sinking fund where such fund is authorised.		" Balance deficit		2854
4	" Payments to reserve fund where such is authorised.				
5	" Sum applied to local rate				
6	" Income-tax paid ,				
	To balance carried forward.				
	Total	37117		Total	37117

Commissioner. 24/7/40

NO. V SINKING FUND ACCOUNT

FOR THE YEAR ENDING 31-3-39.

	Stock.		Stock.
1. To amount paid for purchase of (nature of investment to be specified)		1. By balance brought from the account	
2. " stock sold during period of account.		2. " amount brought from net revenue account	
3. " amount of principal of borrowed money repaid.	-NIL-	3. " Interest on investment.	-NIL-
4. " amount of balance to next account.		4. " Value of lands transferred from account II	
		5. " amount realized by sale stock (nature of stock to be specified).	
		6. " stock purchased.	
Total		Total	

KSL.

Commissioner. 24/7/39

No. VIII. STATEMENT

FOR THE YEAR ENDING 31-3-39.

Total energy generated in kilowatt-hours. 1	Kilowatt-hours sold.					Kilowatt-hours used on works. 7	Kilowatt hours not counted for 8	Total kilowatt hours accounted for 9	Kilowatts connected for public lamps. 10	Total consumers connected. 11	Total kilowatts connected. 12	Plant installed kilowatts. 13	Maximum supply demand in kilowatts. 14
	Public lamps 2	By special contract 3	Consumers by meter for lighting purpose 4	Consumers by meter for power purpose. 5	Total 6								
4,96,364	114,771	2028	151280	94,403	3,62,482	69,568	432050	64314	372.08	8693	5342.085	2286	2085

Where the undertaking supplies power to tramways the units sold to the tramway should be treated as sold by " special contract". In calculating the " total kilowatts connected" the kilowatts connected exclusive of the tramway should first be ascertained; then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

KSH/

Commissioner.

12/ 19

Pav. I

35/39

(3) 5-10-39

Memo No. 2967-E/39-1 dt 4-9-39.

Bellary Electric licence - accounts for 1938-39.

CF

The attention of the Examiner of L.F. Accounts is invited to the letter of the Commr., Bellary Municipality dated 18.7.39 on the above subject. He is requested to expedite the accounts and say when they may be expected together with his audit report thereon.

To the Examiner of L.F. Accts

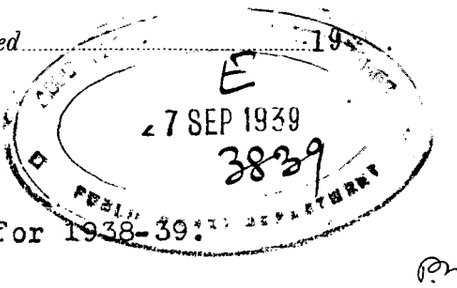
pdeo 4/9

4/9

29.

Local Fund Audit **DEPARTMENT.**

Received ..... 19 *Registered* 19



Subject. Bellary Electric License- Accounts for 1938-39.

P.W.D.

A.R. till 1-11-39

ENCLOSURES.
No. .....
.....
Spare copies .....

L.7 No. 4332

Station Fort St. George., *Dated the* 27-9-1939

From (~~Name~~) The Examiner of Local Fund Accounts,
(Designation) Madras.

To The Secretary to the Government of Madras,
Public Work's (Electricity) Department.

Sir,

Reference:- Memorandum no. 2967E 39-1 dated 4th September 1939.

The accounts of the Bellary Municipal Electric Licens Schme for 1938-39 were returned to the Commissioner, Bellary Municipality for the rectification of certain defects noticed therein on the 5th September 1939. The accounts and the audit report relating thereto will be forwarded to Goverment immediately after the accounts are returned by the Commissioner.

I have

C.F. 32 (*a*).

Local Administration DEPARTMENT.

In reply, please quote number, date and short title.*

Received ..... *Registered* 14 DEC 1939

4941

From (Name) Sri. T.A. Narasareddi, B.A.

(Designation) Commissioner, Bellary Municipality

Post Box ....., (Station) Bellary.

Telegraphic Address .....

To

The District Inspector of Local Fund Accounts,
Bellary.

S.*No.* 102/39-B1 *dated* 8-12-1939.

Sir,

Sub:- Electric Accounts 38-39 Revised ~~revised~~ Account.

ENCLOSURES 4

SPARE COPIES

In continuation of this office S.C.102/39-B1 dated 11-11-1939, I send herewith four copies of the revised Electric Account.

T.Narasareddi

kdm.11-12. Commissioner. 12/12/39

11/12/39

Copy to the Electric Inspector to Govt., Madras
" Electrical Engineer, Bellary.
" Chief Engineer for Electricity, Madras
" To Secretary to Government,
Public Works Department, Madras.

24

172

C.F. 32 (a).

Received

Replying, please quote number, date and short title.*

From (Name) P.W. Dept

To AS

(Designation)

(STATION) : The audit remarks of

Telegraphic Address

the Examiner of L.-7 - Accounts

may be awaited Cell 1-2-40 ✓

The

Sir, Dated 18/12 No. 19/12

19/12

Enclosures

Stars Copies

Audit Report on the accounts of the Bellary Municipal Electric License for the year 1938-39.

Name of Auditor:- Sri S.J. Sundarasami, District Inspector of Local Fund Accounts.

Time taken for audit:- From the 17th July 1939 to the 9th August 1939.

---(o)----

The office of Chairman was held by Sri K. Kesava Rao (ex-officio), Revenue Divisional Officer from the 1st April 1938 to the 13th May 1938, by Janab K. Mahammad Moosa Sahib Bahadur from the 14th May 1938 to the 22nd August 1938, by Janab D. Abdul Rawoof Sahib Bahadur from the 23rd August 1938 to the 1st December 1938 and from 14th December 1938 to the 31st March 1939 and by Rev. Father Fidelis Magee, Vice-chairman from the 2nd December 1938 to the 13th December 1938.

The office of Commissioner was held by Janab Gulam Nabi Sahib from the 1st April 1938 to the 30th June 1938 and by Sri A. V. Krishna Rao Nayudu from the 1st July 1938 to the 31st March 1939.

2. The annual statements of accounts of the year are appended.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

4. Objections pending for over one year.

Paragraph 7 of the audit report for 1937-38.

(a) Bills of the value of Rs.4/- were not produced for audit though the omission was pointed out in item 43 of the annual objection statement for 1936-37. It was explained that the amount represented the cost of energy supplied to the municipal girls' school at Satyanarayanpet and that actually no bills were prepared. The reason for not preparing bills

would need to be stated and the amount adjusted from the Elementary Education Fund.

(b) Audit fees for 1936-37 and 1937-38 not adjusted to Provincial Funds.

Audit fees aggregating Rs.1,160--7--1 in respect of the years 1936-37 and 1937-38 as detailed below were not adjusted to the credit of Provincial Funds till the close of audit.

1936-37	...	Rs.	576 8 6
1937-38	...	Rs.	583 14 7
		Rs.	1160 7 1

5. Time barred arrears of dues from consumers.

The following arrears of dues from consumers were allowed to become time barred within the meaning of Section 345 of the District Municipalities Act, 1920.

	Rs.	A.	P.	
1931-32	2	12	0	
1932-33	247	0	0	
1933-34	48	12	0	Dues up to 20-11-33 in respect of R.R. 24 & 434 Rs.34-0-0 --do- from 20-11-33 Rs. 14-12-0 Total Rs. 48-12-0
1934-35	92	5	0	Dues in respect of R.R. 231 Rs. 92-5-0
(plus)	3	15	0	--do- R. R. 136 Rs. 3-15-0
1935-36	118	5	0	Total Rs 96-4-0

The arrears relating to the years 1931-32, 1932-33 and 1935-36 were covered by decrees of the Court and their realisation by execution of the decrees was pending.

In respect of the arrears relating to the year 1934-35 in respect of R. R. 231 a suit was filed against the defaulter in S. C. 1203/37 and the Court allowed the recovery of Rs.15/6/- only, the balance of Rs.76-15-0 having been rejected as time barred. In Standing Committee resolution No.21, dated the 30th March 1939 it was resolved to address Government

for the write off of the arrears. Government in their Memorandum No. 15003-1-B2., L.A., dated the 1st June 1939 observed that under Section 118 of the Act, the Council itself was competent to write off any amount due to it if in its opinion it was irrecoverable and that in the present case, however, the amount in question would not have become time barred and consequently irrecoverable had timely action been taken for its recovery. The Municipal Council in its resolution No. 21, dated the 29th July 1939 resolved as follows:-

" The Council is not in a position to give any opinion on the matter and say it was irrecoverable",

In view of the above resolution the arrears relating to the years 1933-34 and 1934-35 would need recovery from the persons through whose negligence to take timely action for the recovery of the amount the amounts were allowed to become time barred.

6. Bills not produced.

The bill in respect of R. R. No. 115 for Rs.4-10-0 being the amount due from Powaji Jusraji for the months of August and September 1937, was not produced. The bill should have been produced or the credit for the amount shown.

7. Audit fees for 1938-39 - Not paid.

The audit fees due for 1938-39 were Rs. 564--8--6, but this amount was not paid to the credit of Provincial Funds till the close of audit.

8. Accounting staff - Separation from Electrical Engineer's Office.

According to paragraph 8 of Section I of the memorandum appended to G.O.No. 3163, L.A., dated the 16th August 1938 the accounting staff of the electrical undertaking should work directly under the control of the Commissioner who should

28 6

should see that the accounts are posted without undue delay. This procedure was not followed in spite of the order contained in L. A. Memorandum No. 5623-1-C1, dated the 8th March 1939 requiring that the arrangement referred to should be given effect to without any further delay.

not available (Put up in L.A.D)

9. Interest on consumers' deposits - Provision not made for payment.

It was observed that interest on consumers' security deposits was not paid on the ground that the booklet of conditions did not provide for such payments. In paragraph 4 of G. O. No. 345, P.W.(Elecy.), dated the 14th February 1939, the Council was requested to take steps to introduce the necessary provision in its booklet as recommended in paragraph 4 of G.O.No. 1250, Electricity, dated the 26th June 1937. But no steps were taken by the Council upto the close of audit.

54 (B) (H)

10. Stores on hand on 31-3-1939- Discrepancies in valuation.

The value of stores on hand at the close of the year according to the Electrical Engineer's books was Rs.24,913-1-6 but this figure in the Balance Sheet was noted as Rs.22,928/- The difference between the two figures would need to be accounted for.

11. Electrical Engineer's pay- Proportion not credited under " C. Public Lamps".

pp51-54 (B)

In paragraph 3(c) of G.O.No. 345 Ms. P. W., (Elecy.) dated the 14th February 1939 it was ordered that a proportion of the Electrical Engineer's pay should be credited to the electricity accounts under " C. Public Lamps" and debited to the General Funds under proper head. But this direction was not carried out in the accounts for 1938-39. The matter was

was also not placed before the Council to decide the proportion.

12. Erroneous debit - rectification not effected.

The Electrical Inspector to Government stated in his letter No. 15294/37--G--8, dated the 13th October 1938 that a sum of Rs.104-1-0 representing the pay of the water works special overseer was incorrectly included in the debit under " special charges", but action was not taken to credit the electric account with this amount and debit the water supply and drainage fund with a like sum.

13. Registers - Not maintained.

Of the registers required to be maintained in G.O. No. 191, L&M., dated the 16th January 1936, the following were not maintained.

1. Wages analyses book.
2. Journal.
3. Ledgers - Capital and Revenue.

14. Loans Statement Account No.1.

Th sum of Rs.14,233/- diverted to the lighting account from the water supply and drainage account is included in this statement and shown also as a liability in the Balance Sheet. With reference to paragraph 6(2) of G.O. No. Ms. 257, P.W., dated the 6th February 1940, this would need to be shown as an item of extraordinary receipt in the net revenue account.

15. The general result of audit was satisfactory.

16. The gross receipts and charges of the year as seen from the transactions in the General Fund account of the Municipality were Rs. 1,01,502-8-7 and Rs.89,659-6-3, respectively.

17.

30 8

17. 106 items of objections involving a sum of Rs. 5,890--1--2, were outstanding at the close of audit.

K. Srinivasa Mudaliyar,
Dy.Examiner of Local Fund Accounts.

(True copy).

S. Subrahmanyam
Superintendent.

SR/16-5-40.

for the year ending 31-3-48

3. Interest is to be authorised on the purchase of the undertaking prior to the end of the year for which accounts are made up.

Loans sanction'd and date of loan.	Amount borrowed			Amount repaid			Amount sanctioned but not yet borrowed.
	Rs.	As.	P.	Rs.	As.	P.	
1. Rs.1,25,000/- Salary Deficit Sanctioned.	1,25,000		1,25,000	11500		11500	
2. 6800 Government loan Contribution Loan		42.00	42,000				
3. 10000 Government loan for C.D. No. 38 Finance dept. dt. 2-2-46.		0.00	10,000		42.01	42.01	
4. 11797 Dividends from Water and Main Reserve.		14233 ~~11,797~~	14233 ~~11,797~~	-	-	-	
	1,25,000	198233 ~~1,50,797~~	380233 ~~3,00,797~~	11500	42.01	42.01	

S.G. Sundaresami 24.2.48
Asst. Inspector
& L.F. Accounts
(Bellary)

Financial Adviser 27/2/48

27/2/48

No. II. CAPITAL ACCOUNT.
For the year ending 31-3-39.

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to.		Receipts up to end of previous year.	Received during the year.	Total receipts to.
1. To preliminary expenses (to be specified)				1. By amount raised by loans.	3,66,000		3,66,000
2. " Lands including law charges incidental to acquisition.				2. By value of lands belonging to authority appropriated for electrical purposes.			
3. " Value of lands appropriate for electrical purpose as per contra.				3. " Other receipts (to be specified)	2092		2092
4. " Buildings	30871	1135	32006				
5. " Plant	156993	-11	156982	Amount transfered from Ordinary to capital.	14187	10004	24191
6. " Mains	114112) / 1572)	1363	117047				
7. " Service connections.	13265	612	13877				
8. " transformers	4660	-	4660				
9. " Meters and fees for certifying under the Act.	25942) - 1572)	645	25015	Grand total.	389279	10004	399283
10. General stores	18167	4761	22928				
11.							
12.							
13. (a) Special items to be specified.	2223	536	2759				
(b) Public lamps	18897	963	19860				
(c) Furniture	1061		1061				
(d) Tools & Plant.....	5185		5185				
	389279	10004	399283				
To Balance of capital a/c.	-	-	-				
Grand Total.	389279	10004	399283				

* includes diversion of Rs. 11797 from Motor & Engine account.

Commissioner. 1/7/39

Commissioner. 1/7/39

S.J. Sundaresanam
Asst. Distt. Inspector of L.C. & Accounts (Railway)

...P. Till. ...ynus
...ount.
...or the year ending 31-3-36.

.- Generation.		
1. ...o fuel	17538	
... ...ill, ...etc, ...ater and ...ntile ...r stores.	6374	
3. " ...rporation of Sale-...ics, Superintendents ...d Officers.	1161	
4. " ...s and ...r Duties	7206	
5. " ...epair, and Maintenance ...s follows:- ...ill ...ing	76	
...plant. -......	1004	
6. ...pecial Item (to be ...pecified) ...other items (to be ...pecified)	-2	
... Distribution.		
1. ...o ...rporation of Sale-...ics, Superintendents ...d Officers.	1161	
... ...s and ...r Duties	6405	
3. " ...air, Maintenance ...d Renewal of Lines.	641	
4. " ...air, Maintenance ...d Renewal of Trans-...rs, etc.,	0	
5. " ...air, Maintenance ...d Renewal of ...eters, ...itches, Sub-...tations, Motor Appara-...tus on Consumer's Pre-...ises.	658	
... Public Lamps.		
1. ...o Attendants ...ing.	603 / 65	
... ...s, Trouble etc.,	1284	
... Rents, Rates & Taxes.		
1. ...o rents / royalties ...d Rates and Taxes		
... General Expenses.		
1. ...o Salaries, ...ing Department.	1670	
...ing Department	3407	
... Public Lighting	416 / 450	

1. By balance from Last Account. Less bad debts written off.		
2. By sale of energy for lighting purposes.		215
3. " Sale of energy for purposes.		1940
4. " Sale of energy under special contracts		[illegible]
5. " Public lighting		1 / 25722
6. " Rental of motors, other apparatus on Consumer's premises.		4985.
7. " Rents receivable.		
8. " Service connections		1819
9. " Miscellaneous receipts from consumers.		918
10. " Other items (to be specified)		148
Amount transferred to Capital.		1114
		1870
		- 2339
		86939.

Audit	333-0-0
Reconnection	131-14-0
Travelling	31-0-0
Interest.	477-2-1
	972-2-1

Audit Recovery A/c.	13-13-0
Unserviceable articles.	13-13-0
Meter-rents-A	10-6-1
Law charges.	
Petty receipts	6-3-0
Stationery	41-0-0
Tender forms	110-0-0
	[illegible]
... 1161-0-0	[illegible]
... 13-13-11	61-0-0
	[illegible]
	[illegible]
	[illegible]
	[illegible]
... 33-1-7	[illegible]

36

-2-

F- Law charges.

1. To law expenses. 157

G.- Special charges.

1. To Special items (to be specified) 2770 ~~2205~~ ~~974~~

C.C. 1647

Total expenditure. 56243 ~~54116~~ ~~55618~~ 56[illegible]

Amount Carried to net Revenue account. ~~24868~~ ~~31261~~ 30696

Balance Carried to next acct to provide for bad debts

Total. ~~80876~~ 86939 Total ~~89278~~ 86939.

K.J./

Commissioner. 24/7/37

Commissioner. 1/2/1937

Inspection fees 26-0-0
15-0-0
Audit fees on Electric A/c 35-36. 562-13-2

Advertisement 17-0-0
Other do. 16-7-0

Fee to Electrical Engineer. 60-13-0

Cost of manure. 2-0-0

Compensation to the contractor. 105-0-0

T.A. to Clerk. 29-8-0

Inspection fees. 70-0-0

Allowance to Fee to Muddelork 9-10-0
Advertisement " 18-12-0
Charges. 18-12-0
~~Printing ... 12-6-10~~
Cost of agreement forms 66-0-0
Battery charges 26-7-6

~~Audit fees for 36-37, 37-38~~ 1160-7-1
~~1077-8-6~~
~~Balance amount~~ 210.9.9 ~~to be~~ ~~(2205)~~
~~to be paid~~ 564.8.6 2770/-
to Motor & drainage account. 770-2-3
~~104-1-0~~

~~Fee 2 C on CC.~~

Sg Sundaresanam 24.2.40
Asst Inspector of L. & accounts (Offices)
BM 24/2

	To [illegible]	10788	2. By [illegible]	30696 ~~31284~~
1	" Interest on [illegible]	1101	3. " [illegible]	~~588~~ 421
3	" Amount of [illegible]	1487	4. " [illegible]	
4	" Amount transfer [illegible]		" Balance [illegible]	
5.	" Interest [illegible]			
6.	" [illegible]			
7.	Amount-written [illegible]			
	To [illegible]	-		
		37117		37117

S.J. Sundaresami
14.2.40
Distt Inspector
of L. & Accounts
(Orissa)

Commissioner. 12/2/40

11/2/40

[illegible] 14/2/40

No. V...

...

	Stock.		Cr. Stock.
1. To Amount paid for purchase of (nature of investment to be specified)		1. By balance brought from the account.	
2. " Stock sold during period of account.		2. " Amount transferred from not ...n account.	
3. " Amount of principal of borrowed money repaid.	-Nil-	3. " Interest on investment.	-Nil-
4. " Amount of balance to next account.		4. " Value of ... transferred from account ...	
		5. " Amount ... by sale stock (nature ... to be specified)	
		6. " Stock purchased.	

Total

Examined 27/12/47

Examined 27/12/47

[illegible]

[illegible] of [illegible] of electric.

[illegible]	[illegible]												
	Public lamps	[illegible] contracts.	[illegible]	[illegible]	Total.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	114,771	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible] the undertaking will [illegible] to [illegible] [illegible] [illegible]

22

ELECTRICITY DEPARTMENT. 47

From

Sri P.V. Chari, M.B.E., M.I.E.E.,
Chief Electrical Inspector to Government,
Triplicane, Madras.

To

The Commissioner,
Municipal Council, BELLARY.

TO GOVERNMENT
F
18 JUN 1940
125
PORTS DEPT.

No.M.22 c-1207, dated 15th June 1940.

Sir,

Sub:- Accounts for 1938-39.

As the accounts of your Electrical Undertaking for 1938-39 are pending scrutiny for want of the Council's rejoinder to the Audit Report, please let me know if the replies have been submitted by you to Government and if so, two copies thereof along with copies of the Audit Report may kindly be furnished to this office as early as possible.

P.V. Chari,

Chief Electrical Inspector
to Government.

Copy to the Secretary to Government, Public Works Department, Fort St. George, Madras, with reference to Public Works Department U.O. No.2237 E/40-1 dated 10-6-1940.

17.6.40

Chief Electrical Inspector
to Government.

18 JUN 1940

CL/SS.17-6.

P.W.D

To AS

The accounts for 1938-39 of the Bellary electric licence have been received from the Exam. on 18-6-40 and sent to Ch.E.I.A with n.o. no. 2967 E/39-3 of 20-6-40. No action is necessary on this

Await the reply from the CEIA for a month

21/6. 21/6

49

45/6/8

P.W. Dept

Memo. no. 2967 C/39-4 dt 5-8-

Bellary Electric licence - Accts for 1938-39 - Replies of mil. cl to the audit report and further remarks of the Examr.

Sent back ch. E. & A. in original

Ref:- Letter from the Examr. of L. T. Accts. no. L.T. 1441 dt 18-6-4

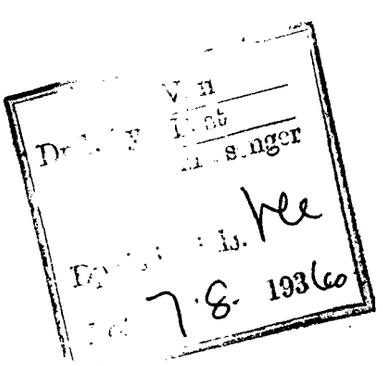
The Examr. of L. T. Accts is requested to state whether replies of the mil. cl. to the Audit Report on the accounts for 1938-39 have been received and if so when they will be submitted to Govt. with his further remarks.

The Examiner of L. T. Accts.

7/8

7/8

5/8



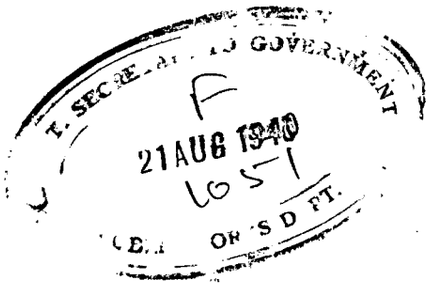
Examiner's

Subject:- Bellary Electric Licence Acc for 1938-39- Replies of Munici Council.

LFM 2856
21-8-40

Reference:- Memorandum No.2967 E/39-4 dated 5-8-1940 of the Public Works Department.

The replies to the Audit Report have been received and are under scrutiny. They will be forwarded to Government within a week.



Deputy Examiner of Local Fund Accts.

To

The Secretary to Government,
Public Works Department,
Fort St. George, Madras.

P.W. Deptt

Received 3.9.40

A.R. Cell 4-9-40

23/8 23.8.40

Letter No. 2967 E/39-4
dated 5.9.40

R.D. 11-11-40
Filing 11-11-40

Replies to Audit report on the accounts of the Bellary Municipal Electric License for the year 1938-39.

******

Para 3:-

The replies to Auidt Objection statement will be sent separately.

Para 4 (a):-

The value of bills amounting to Rs.4/- has since been adjusted from Elementary Education fund in July 1940 vide T.E.No. 77(a) /40.

Para 4 (b)-

Audit fees for 36-37 was credited to Treasury in chalan No.Nil dated 31-5-1940 (vr.55) Audit fees for 37-38 credited to Treasury in June 1939.

Para 5

Kind attention is invited to this office C7/1189/40 dated 3-5-1940 in reply to District Inspector's letter dated 5-3-40.

Para 6:-

The bill amount of Rs.4-10-0 included in Rs.41-0-0 due by R.R.115 was written off in Council resolution No.12-6-4 as irrecoverable.

Para 7:-

Audit fees for 38-39 was credited to Treasury in chalan No.Nil dated 31-5-1940 (vr.56)

Para 8:-

The accounting staff of the electric undertking was transfered from Electrical Engineer's office to Municipal Office from 1-8-1939 and the accounts are maintained in the Central Office.

Para 9:-

Action is being taken and a separate reply will be sent to this para.

Para 10:-

The difference will be reconciled at the time of preparation of Electric accounts for 1939-40.

28
54

-2-

pp 28. 29 ante

Para 11:-

The proportion at which the pay is to be debited to general funds has not been fixed by the Electrical Inspector to Government. The subject will be placed by the next standing Committee for consideration.

p 29 ante

para 12:-

A transfer entry for Rs.104-1-0 debiting Water and Drainage account and crediting Electric (special charges' has been prepared for giving effect to in the accounts for 1939-40.

Ibid

Para 13:-

Capital and Revenue Ledgers are maintained. Necessary instructions may be given for the maintenance of the other two registers.

Ibid

Para 14:-

The amount of Rs.14233/- diverted to lighting account is a diversion from the ear marked funds and as ~~suit~~ Such it cannot be treated as an item of entra ordinary receipt. If the diversion is from the general account it may be shown as an item of extra ordinary receipt in the net revenue account. This point may kindly be elucidated.

ksm.

Commissioner.

55

Extract from the Proceedings of the Municipal Council, Bellary passed at its meeting held on 10-7-1940.

No.8. Read the audit report on the accounts of the Bellary Municipal Electric concern for the year 1938-39 and replies prepared thereto.

Resolution:- Approved.

D.Abdul Rawoof,
Chairman M.C.,

(True copy)

Commissioner.

ksm.

57

Audit Report - Electric Licence fees of the Bellary Municipal Council - 1938-39.

LFM 03391
9940

Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copy of the Commissioner's replies and the resolution of the Municipal Council.

pp 53-55 ante

p 29 ante

p 54 ante

Paragraph 14 of the Audit Report. The objection has been dropped under the circumstances stated in the reply. But the sanction of Government for the diversion of ear-marked fund is necessary.

D.D. Chamberlain.

Dy. Examiner of Local Fund Accts.

B 7/9

SECRETARY TO GOVERNMENT
9 SEP 1940
1303
PUBLIC WORKS DEPT

P. W. Dept

To A.S

This may be forwarded to the Ch. E. I. G. in continuation of this dept. r.o. no. 2967 E/39-3 dt 20-6-40 for remarks.

9/9 M 9-9-40

10/9

CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT
M-2998
12-9-40
MADRAS

P.W.D. r.o. 2967 E/39-5
10-9-40.

12/9

ML
10/9/40

59

Office of the
Chief Electrical Inspector to Government,
Triplicane, Madras.

G
960

Sub: Bellary Accounts - 1938-39.
Ref: P.W.D. U.O.No.2967-E/39-5 dated 10.9.40.

The accounts of the Bellary Electrical Undertaking for 1938-39 have been scrutinised and the following remarks are submitted:---

No.II. Capital Account. It has been reported that a sum of Rs.10,004/- was transferred to the Capital Account from "Ordinary" to meet the capital expenditure for the extension of mains under item 7. "To Service Connections." Since there was no balance left in the Capital Account to meet this expenditure, the diversion is in order and may be accepted.

2. Item 10. General Stores. Rs.4761/-. It has been ascertained that the figure represents the debit raised against 'Suspense Account' for the articles purchased during the year and left unadjusted.

The value of all unutilised stores should be first exhibited in the General Balance Sheet under "Stores on hand" and exhibited in under the various heads in the Capital Account, when they are actually used for capital extensions. The attention of the Municipal Council may be drawn to G.O.No.143 dated 25th January 1937 regarding the allocation of stores.

3. (12.(a) Special items to be specified...Rs.536/-. This figure represents the cost of barrels purchased during the year and is an item to be exhibited under "Tools & Plant."

4 No.III. Revenue Account. The centage charges on Service Connection works out nearly 17.5% while the maximum leviable as per G.O.No.2732.W.dated 13th December 1934 is 15% only. The enhanced rate, it has been reported, is due to the inclusion of centage charges realised from temporary connections (special contract) and materials such as rail posts etc. supplied by parties for service connections in certain cases. In view of the reasons cited, the enhanced rate may be approved.

5 2. A sum of Rs.1160-7-1 is shown as Audit fees for

1936-37 and 1937-38 under 'G.Special Charges.' This amount should not be exhibited in the Revenue Account for 1938-39, but should be exhibited in the Net Revenue Account as it is not a charge relating to the year under review.

6. No. IV. Net Revenue Account. Consumers Security deposits have not been invested in interest bearing securities. This should be done, or the amounts if necessary, may be utilised by the Municipal Council and interest paid to consumers as instructed in G.O.No.1250 P.W.D. dated 26th June 1937.

7. General Balance Sheet. The nil entries against items 7 and 8 "By cash with Treasurer" and "By cash on hand" are explained by the fact that the accounts under review closed with a deficit balance of Rs.14,233/- and that there was no cash on hand or in the Treasury.

8. Audit report and council's rejoinder. Paras 4(a),4(b), 6,7,8,10,11 and 12. I agree with the Auditor. But the Municipal Council's reply may be accepted.

Para 14. The sum of Rs.14,233/- diverted to the lighting account from the water supply and drainage account does not find a place either in No.II. Capital Account or in III.Revenue Account. If the amount was diverted for capital expenditure, it should be exhibited in No.II.Capital Account on the Credit side and also in No.I. Statement of loans. But if the amount has been utilised for meeting the deficit in the Revenues of the undertaking, it should be exhibited on the Credit side of the Revenue Account as a receipt and also should be shown as an item of extraordinaryx receipt in the Net Revenue Account. In either case, the sanction of Government for the diversion or ear-marked funds is necessary, as remarked by the Examiner of Local Fund Accounts.

A complete set of accounts is herewith enclosed.

For C.E.I.G.

To The Secretary to Government,
P.W.D. (U.O.with enclosure).

U.O.No.A.46/38-39/63.
27.11.1940.

TSS/27.11.

P.W.D.

Bellary Electric licence - Accounts for 9

C no 330 E/40 D/24-1-40

From the Examiner of L.F. Accts Mr.

L.F. 7204 D/24-1-40.

To AS

With reference to the reply of the Examiner to the reminder it is submitted that the accounts received here were presumed to be intended for Govt. ~~audit~~ Copies/ No letter from the Commr., Bellary mnl. cl has been received for the return of the same. The accounts kept below may be forwarded to the Examiner of L.F. ~~Accounts~~ for remarks.

25/1

29/1

26/1

Exam of L.F. M/Cs

Examiner's Office.

P.W.D.No. 2967 E/39-2
29-1-40

The receipt of the Bellary Electric Accounts for 1938-39 is acknowledged. A copy of the final statement of audit of the Electric Licence Accounts of the Bellary Municipal Council for the year ended the 31st March 1939 will soon be forwarded.

110

P.W.Deptt.u.o. 168
28/2/40

Exam's no. 110-1

P.T.O.

E 4

P.W. Dept

B

The remarks of the Examiner

may be awaited till 30-3-40

29/2

1/3

1/3

Re-post up-to 1-4-40

P.W. Dept

Electricity - Bellary Electric licence -
Accounts for 1938 39

C. no. 2967 E/37/28-7-39 From the Comm., Bellary Hdq. no. nil dt. 18-7-39
From the Examr. of L.F. Accts. L.F. no. 1441 dt. 18-6-40
" Do - - - L.F. 3391 dt 9.9.40.
" ch. E.I.G. no. A 46/38 39/63 dt 27.11.40.

To AS.

Please see the audit report on the accounts for 1938-39 of the Bellary Electrical undertaking on pp 25-30, the replies thereto of the mil. cl. on pp 53-54, the further remarks of the Examr. on p 57 and the remarks of the ch. E.I.G. on pp 59-61 of C.f.

The reply of the mil. cl. to para 5 of the audit report is not explanatory enough. But since the Examr. has not made any further remarks on it, it is presumed that the objection has been dropped by him. The remarks of the ch. E.I.G. in paras 2, 3, 5, 6 and 8 may be communicated to the mil. cl.

A draft order is put up. L.A.D. and E+P.H may see before issue.

7/12 7/12 10.12.40

LAD
E+PH

11/12

SECRETARY TO GOVERNMENT
12 DEC 1940
39796
LOCAL ADMINISTRATION

P.W.D.No. 29679/39-6
14-12-40.

66

L.A.Dept

Draft order may be perused the file passed on to E+P.H dept

LCO

Sr. Clerk

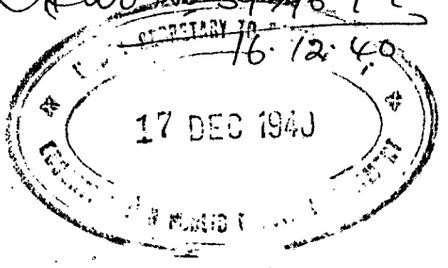
16/12

E+PH

E+PH

LA wo AG 39796 4 c

16.12.40



51665

The draft order, (especially para 5 on pp 2-3 of draft) may be perused and the case returned to P.W.D. Lco.

17/12

17 Dec

Sm.

19.12.40

P.W.D

E+PH wo 51665-1 E+PH

19-12-40

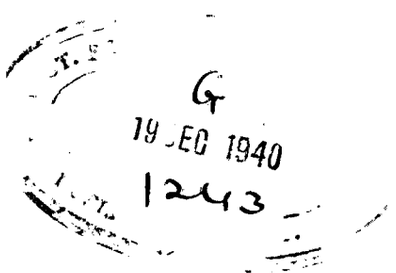
P.W.Dept

To AS

The draft may now be issued

19/12 20/12

Sm 20/12



60
23.12

C.F. 16
P.W.D.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		M
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Electricity - Bellary Electric licence - Accounts for 1938-: Recorded with remarks.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ *ALSO* :—

No. 2967 E/39. From the Commr., Bellary Mpl. No. nil, dated 18-7- 1939

" _____ " Exam. of L.F. Accts. L.F. 1441 " 18-6- 40. 19____

" _____ " ~~Do~~ " L.F. 3391 " 9-9-40.

" _____ " Ch. E. 9-G " A.46/38-39/63 " 27-11- 1940

~~Order~~ Ms. ~~Resolution Rout~~. No. 2879, dated 23-12-1940

Recorded.

2. No. II Capital Account.

(i) It is reported that the sum of Rs. 4761/- shown against item 10 - General Stores represents the debit raised against "Suspense Account" for the articles purchased during the year and left unadjusted. The value of all un-utilised Stores should be exhibited in the first instance in the General Balance Sheet under "Stores on hand" and then exhibited under the various heads in the Capital Account as and when they are actually used for capital extensions. The attention of the

12/18

and/el - is drawn to G.O. no. 143 P.W.D. dt 25-1-37 regarding the realisation of shares.

(ii) The sum of Rs. 536/- shown against item "13(a) Special items to be specified" is reported to represent the cost of barrels purchased during the year. This should be exhibited under "Tools and Plant"

para 3 on p5 of c/f.

3. No. III Revenue Account

pp 35-36 c/f

The sum of Rs. 1160-7-1 shown as audit fees for 1936-37 and 1937-38 under 'G. Special charges' should not find a place in this statement, but should be shown in the Net Revenue Account as it is not a charge relating to the year under review.

para 5 on pp 59-61 c/f.

4. No. IV Net Revenue Account.

Consumers Security deposits have not been invested in interest bearing securities. This should be done, or the amounts may, if necessary be utilised by the mul. el and interest paid to consumers as instructed in G.O. no 1250 P.W.D. dt 26-6-37.

para 6 on p 61 c/f

(H)

5. Audit report and the Council's rejoinder

Para 14 The sum of Rs. 14,2/ diverted to the lighting acco from the Water supply and that account does not find a place either in no. II. Capital Account or in no. III - Revenue Account. If the amount was diverted for capital expenditure, it should be exhibited in No. II. Capital Account on the credit side and also in no. I. Statement of loans. But if the amount has been utilised for meeting the deficit in the revenues of the undertaking, it should be exhibited on the Credit side of the Revenue Account as a receipt and also in the Net Revenue Account as an item of extra ordinary receipt. In either case the sanction of Govt. for the diversion of the ear-marked funds should be obtained.

7/12 7/12 10.12.12

The Commissioner, Bellary municipality through C.M.C.
The Ch-E.I.G. (2 copies)
The Examiner of L.T. Accts
Copy to L.A.D.